

within ten days after the first day of January and July in each year, deliver to the register of deeds a sworn statement of the total amount of his purchases for the preceding six months, ending on the thirty-first day of December, or the thirtieth of June. The sheriff shall require every transient dealer to furnish him with a statement of his purchases as often as may be necessary to secure the immediate payment of the tax on said purchases, and the sheriff shall collect said tax without delay. The sheriff shall furnish the statement to the register of deeds who shall record the same in the book kept as required in this section. Any agent or commission merchant making such purchases shall, for his principal, make and deliver the statement as herein required: *Provided*, That the persons mentioned in this section, except transient dealers, may make out in writing a list of their purchases, and swear to the same before any justice of the peace for their county, and return the same list to the register of deeds; the register of deeds shall keep a book in which shall be recorded the list given in to him, as herein required, and shall furnish the sheriff with a copy of said lists within ten days after the same are given in. It shall be the duty of the sheriff to collect from every person on the list furnished him by the register of deeds the taxes embraced therein. The register of deeds shall have power to require the merchant making his statement to submit his books for examination to him; and every merchant failing to render such list or refusing on demand to submit his books for such examination, shall be guilty of a misdemeanor, and on conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days. It shall further be the duty of the register of deeds to prosecute every merchant refusing as aforesaid, to the end of obtaining such information, and compelling payment of the proper tax. For the service required of the register of deeds in this section he shall be allowed by the county commissioners and paid by the county treas-

Duty of sheriff.

Proviso.

Duty of register.

Duty of sheriff.

Power of register to compel production of books.

Misdemeanor.

Penalty.

Duty of register.

Compensation of register.